



# VERMONT ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

SERVING EDUCATION THROUGH SOUND BUSINESS PRACTICE

[www.vasbo.net](http://www.vasbo.net)

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Senator Ann Cummings  
Senate Education Committee  
Montpelier, VT

Dear Senator Cummings,

During our testimony to the Senate Committee on Education on Thursday, February 5, 2015, you requested additional information from the Vermont Association of School Business Officials (VASBO); specifically, what current laws we consider could be improved to make the financial operations of our schools more efficient.

VASBO wants to reiterate the most efficient operations are those of single PreK to 12 School Districts and urges the legislature to continue working on legislation that promotes single PreK to 12 School Districts.

The recommended efficiencies that follow would only be necessary if the legislature is unable to successfully pass a bill establishing PreK to 12 Districts which receives the Governor's signature.

1. **16 VSA § 261(a). Duties of supervisory union board:**

- (6) Special Education – *Stipulate that Special Education Reimbursement be issued to the entity that generates the expenses.* As the law now reads, these expenses are at the SU level but the AOE tells us the revenue flows to the district where the SU performed the services. This makes it very difficult for the average citizen to follow and provides limited transparency.
- (8)(E) Transportation – *Stipulate that costs do not have to be recorded in the supervisory union in order to satisfy this requirement.* This requires double accounting of the same dollar.

2. **16 VSA § 323 Audit by public accountant:**

- *Stipulate that costs do not have to be recorded in the supervisory union in order to satisfy this requirement.* This requires double accounting of the same dollar.

Thank you for this opportunity and VASBO looks forward to working with you in the future.

Sincerely,

Richard C. Pembroke, Jr  
President

cc: Representative David Sharpe  
Secretary Rebecca Holcombe  
Bob Mason, VASBO Past President  
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